

1998

Annual Report Town of Gray, Maine Fiscal Year July 1, 1997 - June 30, 1998

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ANNUAL REPORT

OF THE TOWN OF

GRAY, MAINE



FOR THE FISCAL YEAR JULY 1, 1997, JUNE 30, 1998

Town Manager's Report

To the Citizens of Gray:

First, I want to take this opportunity to thank the Town Council, town employees and all the residents I have met for the warm welcome I have received. I appreciate it.

As you may know, I have been here in Gray for about six months, and I am still learning every day about the community. And since I have been here only a short time, my impressions of the community are still in the development stage. Since municipal reports tend to review the accomplishments and highlights of the past year, I think it is appropriate to give credit for last year's accomplishments to the people who really deserve it: the town employees, citizen volunteers and elected officials.

With that in mind, I thought I would look forward to the upcoming year. Gray is poised for its next step, and I see my duty as helping the community make that step. I believe the community is laying the groundwork for a positive future and this year the Town will take small but important steps in the direction. I want to aid the Council, Town committees and employees in taking those steps.

First, I want to assist the Community Economic Development Committee in marketing the community. The ability to grow successfully starts by getting the word out. I believe the Committee's planned business round tables and brochure projects are essential to this

important task.

Second, I want to work on building a strong infrastructure for Gray. Whether it is roads, fire and police protection or general services, I want Gray to have the best we can offer to businesses and our citizens, while at the same time maintaining a cost-sensitive municipal budget.

Third, we need to resolve and close various third-party issues. A McKin site resolution appears promising, and various legal appeals should be determined by this spring.

Fourth, we must address civility as an issue. Whether it is the municipal staff interacting with citizens, committee members discussing respective committee issues or the Council debating important matters, we as a community must take a leadership step in this direction. It is all right to disagree, respectfully, but when all is said and done we must move forward as a team, as a community.

Last, I want to ensure an open government to all of Gray's citizens. I believe it is important for local government to listen to its citizens. I also believe it is just as important for community residents to communicate with their government, both with praise as well as concerns. Community government is a two-way street, and is only as good as its relationship between the citizens, officials and its public servants.

Sincerely,
Peter M. Jankowski
Gray Town Manager

Report from the Town Council

This was a busy year for the Gray Town Council. Paul Bird resigned as Town Manager, after eight years of service. The council appointed a citizens' committee to conduct a search for a new Town Manager. The committee reviewed all applications and narrowed the choice to two applicants who were recommended to the Council. The Council hired Peter Jankowski as the new Town Manager to begin work in March of 1998.

The Town, along with surrounding communities, was hit severely by the Ice Storm of 1998. Most of the Town was without power from several days to two weeks. Gray-New Gloucester High School was utilized as a temporary shelter for residents who were without power and who needed a place to sleep, as well as providing meals for residents. The Council held a banquet in honor of all of our local volunteers who donated many, many hours of their time to assist during

the ice storm. The volunteers were presented with T-shirts made especially for them, and refreshments were served. The Red Cross was also very much involved in serving our local residents during the disaster.

The Council ended the 1997-98 fiscal year by presenting the Town's budget at the Annual Town Meeting in June. They were able to present a municipal budget with minimal increases for the 1998-99 fiscal year.

The Gray Town Council

Peter T. Gerardo, Chair
 Anthony Cook, Vice Chair
 Donald Doyle, Councilor (resigned)
 Frances Monroe, Councilor
 Ronald Norton, Councilor
 Mark Sanborn, Councilor

Town Office

The July-through-June 1997-98 year saw a lot of changes in the Town Office. Cathy Curtis left to work at Unum; Denise Rich replaced her; Jim Thomas, assessor, left to further his Education and was replaced by Helen Taylor; Helen Taylor's position as secretary to the Code Enforcement Officer, Planner and Assessor was filled by Deborah Parks; Paul Bird left as Town Manager to be Manager in Millinocket, and Peter Jankowski, who had been Town Manager in Milbridge, replaced him; Rick Wyman, our maintenance man, moved to Florida and was replaced by Edward Milose. The office staff wishes Peter Jankowski all the best as our new Town Manager.

The New Year came in like a lion, with the ice storm of '98, with trees down, electrical wires covered with ice, roads closed, no school. The public works department, along with the fire department and volunteers, did a remarkable job.

Speaking of changes in the Town Office, we saw the monument moved to its new location (looks great!). Also, the new McDonald's has arrived to the corner of Brown Street.

So we have survived a lot of changes in the last year, and now it is time to move on.

A major project was raising \$32,500.00 for the Pennell Town Clock. It really sounds great to hear the clock ring once again!

On a personal note, I would like to thank all of the Town employees who helped me through my term as Interim Town Manager. Their encouragement and

support made it possible for the Town's affairs to be handled smoothly and efficiently.

Donna M. Hill
 Office Manager

Town Officers

Town Manager, Town Clerk,	
Treasurer, Tax Collector, Road	
Commissioner	Peter Jankowski
Tax Assessor	Helen Taylor
Code Enforcement Officer	C. Renee Taylor
Public Safety Coordinator, Forest	
Fire Warden	Jon E. Barton
Legal Counsel	William Dale
Public Works Director	Steven N. LaVallee
Town Planner	Richard Cahill
Office Manager	Donna M. Hill
Assistant Deputy Clerk	Meredith E. Davis
Assistant Deputy Clerk	Denise L. White
Secretary to CEO/Assessor/Planner	Debra C. Parks
Administrative Assistant	Dorothy Esty
Librarian	Melanie Coombs
Assistant Librarian	Marie Morey
Animal Control Officer	Heather Millette
Parks & Recreation Director	Dean Bennett
Assistant Director	Mike Deletre
Maintenance Director	Ed Milose

Town of Gray Committees/Boards/Commissions

July 1, 1997-July 1, 1998

Town Council

Three-year term - five members

Name	Address	Phone	Term exp.
Peter Gerardo, Chair	37 Rustic Road		7/98
Mark A. Sanborn	P.O. Box 304 267 Shaker Road	657-2577	7/00
Anthony Cook, Vice Chair	P.O. Box 171 94 West Gray Road	657-3589	7/99
Frances Monroe	P.O. Box 117 23 Lewiston Road	657-4420 Fax: 657-2355	7/99
Ronald E. Norton	P.O. Box 517 193 Lewiston Road	657-3255 Work: 657-3736	7/00

Board of Assessment Review

Hubert Cobb	66 Cambell Shore Road	428-3777	7/99
Robert C. Clark (advisory)	311 West Gray Road	428-3943	
Gerald Kimball (advisory)	P.O. Box 118 11 Colley Hill Road	657-4973	

Cable Television Committee

Three-year term - seven members

Bradley J. Fogg, Chair	10 Maplewood Park	657-3850 Work: 893-7000	7/99
Craig Clark	65 Blueberry Lane	657-2093	7/99
Anthony J. Cook	P.O. Box 171 94 West Gray Road	657-3589	7/00
Mary J. Bosse	P.O. Box 35 8 Old Portland Road	657-3723	7/00

Charles Barker Scholarship Committee

Indefinite term - four members

Audrey Burns	84 Mountain View Road	428-3775
Diana Mosher	8 Wildwood Lane	657-2143
Ann Cobb	105 Cambell Shore Road	428-3668
Diane Gorden	23 Mountain View Road	428-3228

Community Economic Development Committee

Three-year term - seven members, two alternates

Lynn D. Olson, Chair	56 Charlontate Drive	657-2203 Work: 287-1037, X 317	7/99
Donnell P. Carroll, V. Chair	P.O. Box 1320 162 Shaker Road	657-4028 Work: 741-2790	7/99
Karen Lee Cocks	50 Yarmouth Road	657-5107	7/00

Ralph Wink	P.O. Box 222	657-3452	7/01
	143 Depot Road	Work: 767-0449	
		Work: 772-2335	
James H. Morey (alt.)	15 Gray Park	657-4862	7/01

Non-voting Ex-Officio Members: Town Manager/Planning Board Chair/Councilors Goosetrey and Norton

Conservation Commission

Three-year term - seven members, two alternates

Pam Wilkinson	46 Birchwood Road	428-3732	7/00
		Work: 893-2483	

Dry Mills Schoolhouse Committee

Three-year term - eight members

Mae Beck, Chair	23 Main Street	657-4195	7/99
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Grange No. 41 Scholarship Fund Committee

1 "At Large" three-year term; 4 S.A.D. five-year terms

Carol West	71 Cambell Shore Road	428-3927	7/00
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Gray Website Committee

2 three-year terms; 1 two-year term; 1 one-year term - five members

Cal Cutter	12 Turtle Cove Lane	428-3945	7/01
Chris Dombroski	14 Main Street	657-4352	7/01
Elizabeth MacWhinnie	P.O. Box 197	657-5575	7/00
	23 Main Street	Work: 879-0199, X27	
Elizabeth Salvetti	94 Mayberry Road	657-4812	7/99
Jack DeMarco	38 Depot Road	657-4359	7/01
		Work: 842-5058	

Non-Voting Ex-Officio Member: Councilor Monroe

Land Bank Commission

Three-year term - seven members

James H. Morey	15 Gray Park	657-4852	7/01
Charlotte Gardner	60 Mayberry Road	657-3516	7/99
Pam Wilkinson	46 Birchwood Road	428-3732	7/00

Library Board of Trustees

Three-year term - five members, one alternate

Arlene Celler, Chair	197 Portland Road	657-4655	9/98
Louise Knapp	173 Weymouth Road	657-4297	9/00
Elizabeth Salvetti	94 Mayberry Road	657-4812	9/00
Joan Bernard	282 Yarmouth Road	657-2530	9/00

Ordinance Review Committee

Three-year term - five members, two alternates

Scott Lowell, Chair	360 Ramsdell Road	428-3271	7/00
Pam Wilkinson, Vice-Chair	46 Birchwood Road	428-3732	7/01

Diana Mosher	8 Wildwood Lane	657-2143	7/01
Jean Libby	38 North Raymond Road	657-2052	7/99
Charlotte Gardner	60 Mayberry Road	657-3516	7/00
John Keller	22 Charlton Drive	657-4427	7/99
Pam Wilkinson (alt.)	46 Birchwood Road	428-3732	7/00

Planning Board

Three-year term - five members, two alternates

Gail Walker, Chair	27 Cole Road, Raymond	428-3993	7/00
		Work: 786-2634	
Ken Austin Vice-Chair	164 Mayberry Road	657-4335	7/01
		Work: 892-2582	
Jeffrey Davis	104 Merrill Road	657-4158	7/99
		Work: 781-4721	
William Plummer	14 Plum Lane	657-3202	7/99
		Work: 892-2582	
Charles R. Small	269 Yarmouth Road	657-4207	7/01
Rodney S. Boyington (alt.)	33 Long Hill Road	657-6111	7/01
		Work: 784-6927	

Non-Voting Ex-Officio Member: Councilor Sanborn

Public Safety Committee

Three-year term - seven members

Richard C. Wood, Chair	322 Mayall Road	657-3922	7/99
Gary Wood	331 Mayall Road	657-2816	7/99
Dean Hadlock	390 Shaker Road	657-2528	7/99
Robert W. Egan, Jr.	P.O. Box 17	657-4527	7/00
		Work: 773-1738	

Non-Voting Ex-Officio Members: Councilor Monroe; Jon Barton, Public Safety Coordinator; Lieutenant Ron Harmon, Maine State Police; Sheriff Russ Goddard, Cumberland County Sheriff's Department

Solid Waste Committee

Three-year term - seven members, two alternates

Richard Budd, Chair	95C Weymouth Road	657-2163	7/00
		Work: 883-2911, X2869	
Donald Whitney	37 Upper Marginal Way	657-2657	7/99
Mae Beck	23 Main Street	657-4195	7/00
Jason Wilson	24 Shaker Road	657-3204	7/01
Brian McDonnell	115 Lyons Pt. Rd., Raymond	428-3603	7/99
James Foster	P.O. Box 196	657-2192	7/99
	275 Shaker Road	Work: 657-3500	

Non-Voting Ex-Officio Members: Steve LaVallee, Public Works Director; Lieutenant Ron Harmon, Maine State Police

Zoning Board of Appeals

Three-year term - five members, two alternates

Lionel Levinstone, Chair	11 Cotton Road	657-2077	7/99
David W. Knudsen	23 Cotton Road	657-4479	7/99
Dennis Durgin	P.O. Box 512	657-2044	7/99
	67 North Raymond Road		
Mary Sawyer	38 Mayberry Road	657-6210	7/00

Ad Hoc Monument Landscape Committee

Karen Fogg	30 Colley Road	657-5208
Rick Licht	35 Fran Circle	428-3368
Helen Davis	9 Brown Street	657-4209
Carl Nitz	58 Portland Road	657-3083
Barbara McCormack	20 Fran Circle	428-3731
Barbara Gorrill	27 Wildwood Lane	657-4249

Gray Little League

Contact: Councilor		
Mark Sanborn	P.O. Box 304	657-2577
	267 Shaker Road	

Gray Water District (P.O. Box 196)

Five-year term - five members

Dale Mosher, Chair	16 Wildwood Lane	657-2143	6/01
Bruce Sawyer	63 Yarmouth Road	657-3871	6/03
Charlotte Gardner	60 Mayberry Road	657-3516	6/02
Jonathan E. Ziegra	260 Westwood Road	428-3340	6/99
Elizabeth A. Hoermann	16 Shaw Brook Lane	657-5985	6/00

Non-Voting Ex-Officio Member: James Foster, Superintendent

M.S.A.D. 15 Board of Directors

Town of Gray

David Gray	P.O. Box 387	2000
	42 Long Hill Road	
Daniel Maguire	70 Johnson Road	2001
Mary Main	76 Depot Road	1999
Sarah McCleary	181 Weymouth Road	2000
Katherine Murray	63 Legrow Road	1999
Kristin Spitzinger	P.O. Box 1251	2001
	165 Cottage Road	

Town of New Gloucester

Rosemarie Fitch	1259 Intervale Road	2000
Carmel Morin	1292 Lewiston Road	1999
Alison Moser	Cobbs Bridge Road	2001
David Van Wie	Town Farm Road	2001
Barry Watson	497 Mayall Road	2000

Representative to the Legislature

(Term expires 12/1/98)

State Representative:	Clifton Foster	Telephone:	207-287-1400
Home Address:	6 Pennell Lane		207-287-4469 (TTY)
	P.O. Box 157		
	Gray, ME 04039	Year-Round Toll-Free	
		House of Representatives	
Telephone:	207-657-4756	Message Center:	1-800-423-2900
Capitol Address:	House of Representatives		
	2 State House Station		
	Augusta, ME 04333-0002		

District 41 Gray and part of New Gloucester

House of Representatives

To the People of Gray:

The last half of the session of the 118th Legislature saw all but \$76 million surplus of a \$300 million surplus spent on new or expanded programs including child health insurance, DEP regulations, funds for higher education, school construction and general education. Seventy-six million was returned to the people through the Homestead Act, so called, for reducing property taxes on residences via a reduction in valuation on each home by \$7,500 if the owners applied. An attempt to reduce the sales tax back to 5% failed. An increase in the cigarette tax was passed to fund an effort to reduce smoking by teens, the result of which remains to be seen.

Also, an effort to get roads repaired prior to the State giving back the maintenance to several Towns, including Gray and New Gloucester, resulted in the improved drainage and paving of Route 100 through new Gloucester and into Gray.

Final legislation to convey the building at Pineland

to SAD #15 was enacted. As school buildings go, no better deal could have been accomplished for the money. Legislation initiated by Representative Burchard Dunn, for me, was one of the high points of the 118th Legislature which directly affected the Towns of Gray and New Gloucester. Although the final disposition of surplus funds was somewhat disappointing, the increased aid to education, funds for insurance for children under 18, the Burchard Dunn School, and the improvement of Route 100 can all be counted in the asset column of the Towns of Gray and New Gloucester.

It has been my pleasure to serve the people of Gray and New Gloucester, and I appreciate the opportunity to do so.

Respectfully submitted,
Clifton E. Foster
State Representative

The Senate of Maine

January 8, 1998

Dear Friend:

I want to take just a moment to thank you for providing me the opportunity to represent your best interests in August during the past 3 years. The second session of the 118th Legislature, which begins this week, will be my last as I have decided not to seek reelection to the Maine Senate in 1998.

I can assure you that this decision did not come easily as I have enjoyed my work as your state senator. For me it is a matter of priorities and I simply want to spend more time with my children. These are exciting times for Jenna (13), Meghan (11), and Jeff (9), and I don't want to miss another concert, ballgame or homework session.

As we have come to expect, finances will take center stage once again in Augusta in 1998. Presently the state is running a surplus in excess of 4200 million and by law must utilize 75% of that surplus for tax relief. Unfortunately, tax relief - like beauty - is in the eye of the beholder. Some say spending more money for a growing list of worthy programs will eventually spell relief. While others, who are concerned with

Maine's ranking as a high tax state, want direct tax relief in the form of lower rates. I will be advocating for a reduction in the sales tax from six cents to five. It will fulfill a pledge that is long overdue.

Two major issues scheduled to come before my committee - Natural Resources - will be the resumption of auto emissions testing for Cumberland County and the adoption of recommendations from the Great Ponds Task Force. Both issues have the potential to significantly impact Gray residents and should generate a good deal of debate.

Although I will not be seeking re-election, I will continue to represent Gray with the same enthusiasm that has characterized my tenure in Augusta. Please don't hesitate to call if you have questions or concerns about issues before the legislature. Best wishes for a productive and cooperative town meetings.

Sincerely,
Jeff Butland
State Senator

Code Enforcement Officer

It has been a year of change. The statue has been relocated, we have a new Town Manager and the traffic in the center of Town has been revamped. Growth is on the rise in Gray and surrounding Towns. People have finally realized what a beautiful Town Gray is and are locating here. We have an attractive new bank, Androscoggin Savings Bank. True Value has finished with its major renovations that include a new credit union called Portland Regional; Alpine Tours has decided to located in Gray and by the end of October, we will have a new Chinese restaurant, China Gray.

I enjoy working with all landowners in assisting and finding the best possible solution. I would like to remind you that a building permit is needed for any construction or structure, whether it is a temporary shed, dock, deck, etc. A permit is also needed for remodeling, replacing a structure, demolition and any

additions to any structure.

I continue to have questions regarding shoreland zoning, which is good. One of the most frequently asked questions is, "How come they can cut down all those trees and we can't?", or, "They got to put in a lawn and you won't allow me to." Allow me to explain what can be done within 100 feet of a water body (lakes and rivers) and within 75 feet of streams, as far as "clearing of vegetation". With permission from the Town, you are allowed to selectively cut trees. Within 100 feet of lakes and rivers, you cannot remove existing vegetation under three (3) feet in height, and other ground cover shall not be removed, except to provide a footpath, with Town approval. Any disturbance of soil (filling and earthmoving) within 250 feet of the waterbody needs Town approval, and within 100 feet of the water would require approval from the

Department of Environmental Protection. A permit must be given any time a recreational vehicle is placed on the lot and utilized as a dwelling space; the space must meet certain requirements, including a written sewage disposal plan. These are a few areas of concern that are raised by many on a daily basis. My response to each of you is, if you do not know, I am only a telephone call away and will try my best to find the solution that fits within the ordinance and what you would like to do.

Outside of shoreland zoning, as many of you know, we have a Zoning Ordinance. There are setbacks to meet, and the areas are "zoned" as to what you are allowed to do on any particular lot. Please call me if you have any questions; that is what I am here for.

In other Code Enforcement areas, we have

approved the following between July 1, 1997, and June 30, 1998: 239 building permits (68 new dwellings, of which 7 were mobile homes); 2 commercial sites; 19 garages; 168 additions (swimming pools, decks, sheds, renovations). We also issued 189 plumbing permits and 154 electrical permits.

I look forward to working with each of you. Any time you have a question regarding any building or land use standards, I will make every effort to answer it. It is my goal to treat everyone equally and fairly in obtaining permits.

Respectfully submitted,
Reneé Carter
Code Enforcement Officer

Town Planner

The Town Planner's activities for the fiscal year ending June 30, 1998, may be grouped under the categories of development, grantsmanship, codes and ordinances, committees, and geographic information systems.

Development

Some of the new development and expansions worked on during the 1997-98 fiscal year included the new Androscoggin Savings Bank, the 18-hole Cole Farms Golf Course, Auto Auction of New England, Gray Ministorage facilities and Rite Aid Pharmacy.

Grantsmanship

Grants applied for during the year included a Solid Waste Recycling grant for recycling bins; the Tax Incentive Financing District for Gobeil's Country Farm Furniture; and a Collector Road Development Grant for improvements to Route 115 (Yarmouth Road.)

Codes and Ordinances

In addition to several Zoning Ordinance amendments, major changes were made to the Shoreland Zoning Ordinance in order to expedite the review process by transferring certain routine reviews from the Planning Board to the Code Enforcement Officer.

Committees

During the past year, the Town Planner served on several Greater Portland Council of Government

committees; the Growth Council of Oxford Hills Route 26 Corridor committee; and the Cumberland County Planners Association.

Also, the Town Planner provided staff support to the Traffic Committee, the Planning Board, the Ordinance Review Committee, the Conservation Committee, the Civil War Monument Landscape Committee, and the Community Economic Development Committee.

Planning Board

The Planning Board, among other things, reviewed and acted upon three minor subdivisions, two daycare facilities, twenty-six shoreland zoning applications, and six site plans including a two-story office building on Route 100, an apartment complex on Whitney Road, an antique shop, a proposed addition of a three-story building at Gobeil's Country Farm Furniture, a new autobody and used-car sales building and a four-unit apartment complex on Yarmouth Road. In addition, the Board held several workshops, all designed to improve the processing and flow of information and applications.

Geographic Information Systems

The Town Planner and the Assessor attended classes held at the University of Southern Maine to learn the latest techniques in computerized geographic information systems. These classes will help the town to set up a more efficient system for internal operation.

Ordinance Review Committee

The Town of Gray Ordinance Review Committee works to revise and adjust Gray's Zoning Ordinances to help guide the growth of our town such that it develops in an orderly fashion within the scope and purpose defined in our comprehensive plan. Our recommendations to Town Council are normally in response to the requests of Town Manager, the Town Council, Planning Board, Town Planner, Code Enforcement Officer and town residents for changes in our zoning codes that better represent the desires and needs of the people who live and work in the town and have to abide by the regulations carried in those ordinances. Before a recommendation is made, considerable effort is put into researching the reasons behind a requested change, the best methods to be used to attain the desired result, and possible ramifications and effects that a zoning change might have on others along the way. Our meetings are conducted in a public forum and input from the public is needed, desired and welcomed. Meetings are normally held the first Thursday of each month upstairs in Stimson Hall. I hope you can take time to attend.

One of our first projects for the past year was to finish the development of Design Guidelines for commercial construction and renovation. Through the cooperation of the Gray Business Association (many thanks!), Town Planner, Planning Board, Town Council and the ORC members, Advisory Guidelines dealing with site layout, building design and lighting for commercial growth were developed. These guidelines are presented to potential permit applicants interested in development in commercial zones. It is suggested that they consider incorporating as many as possible into their upcoming projects to promote safe, harmonious, neighborly growth.

We looked into Day Care Facilities, for which the ordinance had carried no provision for centers serving more than twelve. We reviewed State licensing requirements; discussed the potential of utilizing school buildings for after-school programs; talked about lot sizes, safety and sewage problems; and looked at the possibilities of Day Care Facilities serving the elderly and/or handicapped individuals. The result was that definitions for Day Care Facilities were simplified and clarified, and the use was extended in an expanded form to most zones except Shoreland and Wellhead Protection, subject to Planning Board review.

The Lake District was revisited this year, as there had been numerous requests for a reduction in minimum lot size to conform more to the Shoreland

Zone. The previous four-acre minimum lot size in the Lake District tended to promote an increase in infrastructure responsible for part of the Phosphorous runoff we would like to diminish in our watershed areas. Many of the ORC had hoped that the Phosphorous Control Ordinance developed last year could be accepted and incorporated in some form at the time of the lot size reduction to help protect our lakes, but that has not happened. After much discussion, we finally did recommend a reduction in the minimum lot sizes to 80,000 square feet, and added some wording to the requirements for the zone to help protect our watershed resources.

There were other recommendations following requests made in Commercial zones to allow for multiple buildings on a single lot (such as storage buildings). Changes were also made in the classification of some property in the Commercial Zone previously considered to be in Resource Protection, but which was actually found to be well above the elevation of the wetland.

Multifamily dwelling units were reviewed on the concern that lot sizes might not be adequate for sewage disposal. We found that most multifamily dwellings have single sewage systems that are only marginally larger than an average single-family dwelling. Our minimum lot size requirements are similar to or slightly larger than surrounding towns, and, in most cases, twice the size of the State of Maine minimum lot sizes. We considered total lot areas compared to the average amount of a lot developed, and determined that there was usually enough room to replace a sewage system a number of times. No changes were recommended.

The most recent item we addressed was maximum height limitations in the Business District zones. A request for taller buildings was presented to allow for higher ceilings common in commercial structures, and to reduce building sprawl, footprint and impervious surface. The request was accompanied by a letter from our Fire Chief, outlining fire truck requirements for the additional height. The recommendation we made for increases to a maximum of 54 feet are subject to Site Plan review by our Fire Department to provide for access and safety issues.

In addition, there were numerous workshops on different topics with the Planning Board, DEP and CEO, resulting in wording changes and definition clarification necessary to keep our ordinances in good understandable legal status.

Our first project for the coming year will be to

look into expansions of seasonal dwellings and conversions of seasonal dwellings to year-round use, as requested by our Code Enforcement Officer. We will also be reviewing our Subdivision Ordinance.

Many thanks go out to Anneliese Schultz, who has recently left our committee. She has been a tireless, long-term member of the ORC, and a wealth of

information. We hope her move to Brunswick works out well. If anyone is interested in becoming a member of the ORC, contact Dick Cahill at the Town Office, or anyone on the Town Council or ORC.

Respectfully submitted,
Scott Lowell

Planning Board

Over the years the Town has done a fine job refining and defining, revising and codifying its land use ordinances. Those Laws say what can and cannot be done on your property (a restriction which not everyone likes) and what can and cannot be done on the property next to you (a restriction which most people like). The Planning Board oversees certain land use matters as defined by the ordinances. It is not a political body--it cannot enact regulations, establish policy or make its decisions by a majority vote of citizens. Instead, its responsibilities are to review development projects to insure adequate consideration of the environment, safety, compliance with Town standards, and to minimize any negative impact on adjacent properties and the community. Our motions can often involve long lists of conditions related to such issues as lighting, parking, drainage, landscaping, traffic, erosion, signage, emergency access and subsurface waste disposal.

The Planning Board, among other things, reviewed an acted upon three minor subdivisions, two daycare facilities, twenty-six shoreland zoning applications, and six site plans including a two-story office building on

Route 100, an apartment complex on Whitney Road, an antique shop, a proposed addition of a three-story building at Gobeil's Country Farm Furniture, a new autobody and used-car sales building and a four-unit apartment complex on Yarmouth Road. In addition, the Board held several workshops, all designed to improve the processing and flow of information and applications.

Two veteran members, Ron Norton and Jack Goosetrey, resigned from the Planning Board during the course of the year after being elected to the Town Council. Their knowledge and dedication has been greatly appreciated by the Planning Board.

The majority of our applications provide for public hearings, and it always helps the Board to receive extra input when reviewing a development proposal. We hope you will watch The Gray News for notices of Planning Board agendas, and feel welcome to attend those meetings to ask questions and offer suggestions.

Respectfully,
Gail P. Walker
Chair

Gray Fire & Rescue

This was an exceptionally busy year for our department, with all the training that the members undertook and the STORM OF '98. the commitment from the department was unbelievable, and they are to be commended for their dedication.

The two new pieces of fire apparatus were put into service with great pride as the members exemplified on various occasions, and the town is to be recognized for its support of the department also.

Once again, I have to commend the members for their commitment to training, which represent

numerous hours. Among the training programs our members attended: First responder class (2 participants); Maine Fire Training & Education FFI at the Academy for 9 days (one participant); Maine State Weekend National Fire Academy, Emmitsburg, Maryland, Arson Detection (2 participants); EMT Basic (one participant) (120 hours); Southern Maine EMS Conference (2 participants) (8 hours); CPR Instructor Course (4 participants); Cumberland County Fire Attack School (2 days); Fair Labor Standards Workshop, Skills Lab Course (10 participants); New

England Chiefs Conference (2 participants). In addition, we have started another FFI Course with 4 personnel involved. These trainings are all put on by an outside instructor, or we attended the training or conference outside of Gray. Some of these classes are 4 hours long, others 8; some take up to 120 hours. This is a commitment these people are willing to make. WE also do our in-house training for fire on Monday evenings and rescue on Wednesday, which average 3 or 4 hours per session. Once again, I want to thank my officers and members who give so freely of their time to these training programs; it reflects in how we do our jobs.

We are in need of personnel for our Fire Police, especially during the daytime. Our Cold Water Rescue is coming along slowly, but we are beginning to see some light at the end of the tunnel.

Our Dry Hydrant committee was able to get three of them installed this past year, and hopefully we will be able to get two or three more in the coming year. I would like to thank Dick Wood for all his time and effort that he has put into this project.

I am also pleased to announce that FF. Rob Morrison, son of Deputy Morrison, was able to convert old Rescue Two over to what we call our Special Services Unit this past year as part of his EAGLE SCOUT project. Thanks, Rob, for a job well done.

I want to thank all the faculty that was involved with our LEARN NOT TO BURN program at the Russell-Pennell Schools this past year. There is not a doubt in my mind of what a difference this has made with the children involved, and how it has affected the parents as well. A special thanks to Mike Carroll for coordinating this program. This coming year we will be expanding on this, hopefully.

I want to thank our Public Works Director, Steve LaVallee, and his crew for being there whenever they were needed, during storms or whatever the situation warranted.

I want to thank the Dispatchers for a job well done over the past year. They were outstanding during our Ice Storm '98. They have issued 1,904 burning permits this past year—up some 700 from last year, which I'm sure is attributable to the storm. Once again, they provide a very important service to our Public Works people. They handled some 10,285 telephone calls and some 15,344 walk-in calls at the Public Safety Building. As you can see, they are certainly busy.

I want to remind the citizens that a Burning Permit is required at all times. I do want to inform you that if we receive a complaint find it to be valid, you will be instructed to extinguish the fire. We do not issue permits on week days during the months of April through November unless we have snow on the ground

or we have had rain. If you have any question, call 657-3931. I want to thank all of

you for cooperating by getting the permits as required.

I want to thank the business in town that allow their employees to leave work when they are needed by Fire & Rescue. I also would like to thank all the individuals that have contributed to our fundraisers, or that have made donations in behalf of someone. These funds are used to purchase equipment that makes our task a little easier to perform—or they may make a difference in saving a life or property.

I want to thank our neighboring towns for their assistance when called upon for Mutual Aid, which is so vital to our department, specifically, New Gloucester, Cumberland, Windham, North Yarmouth and Raymond. I would also like to inform the citizens that this type of assistance does not only come from our neighboring towns, but from away as well. During the Ice Storm, I received calls from Chiefs along the coast whose towns were not affected to see if they could help us in any way.

I will only mention our ICE STORM '98 to remind you how faithful and dedicated our personnel were during this time of emergency. They all were willing to give of themselves just make sure that our fellow citizens were not neglected. I want to THANK everyone that was involved for a job well done. Without you folks, we wouldn't have been on the national news for the rest of the country to see.

We have a year behind us with better coverage for the town with the addition of a per-diem, full-timer, Chad Carroll, a native of the town, and more administrative help. With this staff, we are able to perform inspections, review of codes and—most importantly—provide services to the elderly for their well-being. I feel we are very fortunate to have the six so-called “per-diems” that we have; they are all FFI but one, and they are all Paramedics.

I would at this time like to THANK the Town Manager and Town Council for their continued support.

The Fire-Rescue Department has responded to a total of 815 calls this past year. The breakdown is as follows:

I would like to THANK all the members that participated in the Memorial Day Parade as a marching unit. As most of you know, that is a dream I have had for a number of years. It was so rewarding to hear the comments from the citizens of Gray, and to have the pictures that were given to the department from numerous people.

I want to thank my officers and members for their dedication and services which they have given this past

year to the TOWN OF GRAY.

Once again, THANKS to one and all for your continued support.

Respectfully submitted,

Jon E. Barton

Chief, Fire-Rescue

Public Safety Coordinator

	1995-96	1996-97	1997-98
Vehicles	13	16	7
Chimney	7	8	7
Structure	14	20	19
Auto Accidents	68	68	83
Grass/Woods	32	5	12
False Alarms	33	20	20
Rescue	558	542	538
Misc.	68	76	101
C.O.	—	19	15
Mutual Aid	8	10	13
TOTAL	801	784	815

Department of Public Works

It is with great pleasure that I submit to you the annual report of the Department of Public Works.

The summer of '97 was another very busy season. The major reclamation was Dutton Hill Road (2.2 miles or 24,523 sq.ft. reclaimed and then resurfaced with 2,724 tons of hot bituminous concrete). Other roads resurfaced this season included Long Hill Road (1.74 miles/1,575 tons); North Raymond Road (2.38 miles/1,962 tons); and Weymouth Road (2.13 miles/1,757 tons), for a total of 6.25 miles of resurfacing at a total of 5,234 tons. After the installation of shoulders for the above-mentioned roads, the department spent the rest of the season doing routine maintenance. In late summer/early fall, a contract was awarded to Scott Dugas & Son for construction of a section of Hunts Hill Road. Dugas did an excellent job for the Town, greatly improving a major problem spot.

The Ice Storm of '98 was the major story of this past winter season. The storm presented major problems to the department, but, as usual, the men went about their tasks and eventually things returned to normal. I would like to thank some businesses and citizens who assisted us during this disaster: Bruce Emery & Sons, Holmes Excavation, Whitney Tree Service, F.A. Wing Paving, A.H. Grover, Inc., J. Maxwell Trucking, Dennis Durgin, Ed Milose, Mark Sanborn, Tony Cook, Pete Gerardo, Chris LaVallee and Bruce Corcoran.

Also, thanks to our local organizations: Town of Gray Dispatch & Public Safety, American Red Cross, Maine State Police, Cumberland County Sheriff's Department, Pine Tree Telephone, Central Maine Power, S.A.D. 15, Maine Department of Transportation (Gray Camp and Scarborough), Town of Raymond Public Works (Nate White), all private road associations and any other citizen/business I may have

missed. Of course, I can't forget my people at Solid Waste, Public Works and the Town Office. I hope we never have to face anything like this again, but if we do, we will be ready.

Over the course of the winter, we used 1,500 tons of salt, 12,000 yards of sand, 2,500 gallons of calcium and many hours of overtime, all of these straining our budget. We were very fortunate that FEMA reimbursed us for 90% of the ice storm damage, thus helping our budget.

Our short-range plans are to upgrade the infrastructure, especially the gravel roads. We started the upgrading of our communication system and we are in the process of studying the feasibility of a new Public Works/Solid Waste facility.

The Transfer/Recycling Center continues to prosper. Our waste-to-recycling tonnage ratio continues to improve. In 1997/98, our recycling rate was 35%, much higher than the State's expected average of 30%. At this time, I would like to thank all of the volunteers and members of the Solid Waste Committee who volunteer countless hours to continue to make our operation successful. I would also like to thank all of the citizens of Gray for their recycling efforts, and I strongly encourage them to continue. Again, we are in the process of studying what we can do with the facilities to make recycling a much easier task and a more profitable venture to the Town.

Once again, I want to thank Chief Barton and the Department of Public Safety for the many assists during the past year. I also would like to thank the Maine State Police and Cumberland County Sheriff's Department for their many assists.

At this time, I wish our former Town Manager, Paul Bird, good luck in his future endeavors, and extend to him my gratitude for his many years of support.

The Town of Gray has greatly benefited by his presence.

Also, a big thank you to all the citizens of Gray who volunteer their time to serve our departments, and all of the citizens who show courtesy to us while we continue to improve the safety of our Town ways. And last, but not least, thanks to Dottie, Meredith, Denise,

Donna, Helen, Debbie, Dick and Reneé, whose constant support makes my job so much easier.

Respectfully submitted,
Steve LaVallee
Public Works Director

Community Economic Development Committee

1997/98 was another productive and eventful year for the Community Economic Development Committee (CEDC). In November, the citizens of Gray voted to create the ROUTE 100 TIF (Tax Incentive Financing) District. It is our belief that the District will provide the funding vehicle to extend town water to this area, thereby allowing the town to promote economic development that will create additional top quality jobs for Gray.

The CEDC also requested and received budget support from the Town Council and the Citizens of Gray to develop and prepare an INFORMATIONAL BROCHURE describing the positive qualities that Gray offers business that bring additional quality jobs to the area.

Next year the CEDC goals are to:

1. Complete the INFORMATIONAL BROCHURE
2. Assist the Northbrook and Route 100 TIF applicants in achieving their goals of securing additional development in the

respective districts.

3. Meet with citizens, existing businesses, other town committees and the Town

Council to analyze and evaluate the desirability and probability of attracting a developer to build a top quality CONFERENCE CENTER in Gray.

4. Determine if the two access lanes located between Stimson Hall and the

Monument can be consolidated to allow for the creation of more "Green Space" in Gray Center.

I would like to take this opportunity to thank Donnie Carroll, Jack Goosetrey, Lynn Olson, Karen Cocks and Jim Morey for the many hours of dedicated effort they have donated to improve the quality of our town.

Respectfully submitted,
Ralph Wink
Chair

Community Antenna Television Committee Gray Public Access, GCTV-2

1997-98 was a very productive year for Gray Public Access Cable. The Committee expended several thousands of dollars on renovations of your production control room, new editing equipment (which we have never had before), two new cameras and switching equipment to enhance our production capabilities. We have purchased an automated video playback system and new computer which will make programming available at more times throughout the day. We have expanded the plant capabilities by adding live program return sites at the High School, Middle School and

Library, all of which will allow us to broadcast live from these sites as well as Stimson Hall.

All costs for renovation and equipment were paid for from cable franchise fees collected over the years. There was no tax money or general fund money expended.

Plans for the immediate future call for public training seminars in video camera use, editing of tapes and set backlighting. We are exploring at least two monthly talk shows (but need local help to do so) and an increase in local programming and productions to be aired on Channel 2. Our future plans, however, are

dependent upon volunteers, both young and old, working or retired, who can donate four hours a month to making GCTV-2 the community resource it should be. We need you to operate cameras, help set up studio sets, conduct interviews, edit tapes and more.

I would like to thank Greg Diehl, our past chairman, and Sally Johnston for the years of dedicated service they have given to the Cable Committee. They will be leaving the committee in 1998, and will be missed.

Additional thanks go to Craig Clark, Jerry Grant, Mary Bosse, Tony Cook, new cable committee member Thoma Thureau and Production Manager Georgia Humphrey for their assistance in making local cable access television available. Other volunteers--Bob

Hersey, Warren Jensen, Ron Howard and the video technology students from MSAD 15--have made it possible for us to bring live broadcasts of Town Council meetings, School Board meetings, political debates and other public service programming directly into your homes. Without these people, there would be no local public access television.

Finally, thank you to the citizens of Gray and to the Town Council for being so supportive of our operations in serving you, the Citizens of Gray.

Respectfully submitted,
Bradley J. Fogg
Chair

Parks and Recreation Department

It is the purpose of Gray Parks & Recreation to improve the quality of life for residents by offering recreational, social, leisure and cultural programs for all ages. The department is responsible for all recreation programs, the day-to-day operations of the Newbegin Gym and Wilkies Beach.

Parks Division: The parks division of the department continues to keep pace with the demands of Wilkies Beach. There has been a substantial increase in vandalism on our only true town park, which has put unprecedented demands on both Parks & Recreation and the town maintenance staff. We have come too far in the past five years getting the beach to be a place the residents can be proud of to let vandalism and inappropriate behavior bring it down. Over the winter months, these issues will be addressed with the Council and the Town Manager. Now that we have a mower and basic equipment to maintain grounds and fields, we are improving the looks around Newbegin. Currently, we are mowing the athletic fields behind the gym along with the grounds around Newbegin and the old school maintenance building.

Recreation Division: Our youth recreation programs include many varied activities. In the winter/spring months, we offer a learn-to-ski program, basketball leagues, indoor soccer league, after-school intramural activities and various special events. In the summer and fall months, an extensive summer day camp program is offered, two soccer camps, tennis lessons, golf lessons, fall soccer league and various other special events. Adult programs include men's pickup basketball, women's pickup basketball,

pickup softball, whitewater rafting and special events for senior citizens. Many activities and programs are also offered at Newbegin Gym on a rental basis or through this department--karate lessons, gymnastic lessons, ballet lessons, toddler play group and Red Cross babysitting courses, to name a few.

Newbegin Gym: The gymnasium is used extensively throughout the year for recreation and leisure activities. When time allows, birthday parties, private functions and meetings are scheduled. The municipal and school district also hold voting at Newbegin. In November, we have our annual Christmas Craft Fair, which is always a big success. In December, Santa Claus pays us a visit.

Whether the economy is experiencing an increase or decrease in pressure, our enrollments are consistently increasing. Most programs reflect a 15 to 25% increase annually. This indicates that the townspeople utilize town recreation programs to a greater degree regardless of the trend.

Many parents and students volunteer as coaches and instructors in the various programs. We are most appreciative of your services. Thank you also to the many civic groups and clubs that help create a quality way of life here in Gray.

We look forward to another year of service, and hope we can offer many new and varied activities and programs to all residents. We are always open to suggestions that will improve our department.

Dean Bennett
Director

Gray Public Library

Statistical Report

Total Circulation	36,387	
New Patrons	408	
Increase from FY1995-96	5,794	
New Books	1,173	
Total Days Open	248	
Reference questions	799	
Total Hours Open Per Week	33	
Programs	44	
Total Hours Open For Year	1,632	
Children's	33	
Avg. Hours Per Day	6	
Children Attending	860	
Circulation Per Day	147	
Adult	11	
Circulation Per Hour		22
Adults Attending	525	
Volunteer Hours	2,914.25	
Total Attending	1,385	
Avg. per month		243
Interlibrary Loans	394	
Avg. per day		12

Library Mission Statement

The purpose of the Gray Public Library is "...to provide books and related materials that will assist residents of the community in the pursuit of knowledge, information, education, research, and recreation in order to promote an enlightened citizenry and enrich the quality of life."

The Gray Public Library provided many services to the community during the past year in order to achieve this objective. The services provided include:

1. Interlibrary loan (borrowing books from other libraries to meet the needs of our patrons)
2. Readers advisory (the staff is required to have a working knowledge beyond the use of reference materials in order to recommend works of fiction and non-fiction, and to be familiar with resources that proved readers advisory)
3. Reference service (assisting patrons to find specific pieces of information)
4. Bibliographic instruction (teaching patrons how to use the library efficiently)
5. Children's programming (story hours and special events)

6. Adult services (programs aimed at adult audiences)

7. Timely response to patron needs (purchasing books and materials requested by our patrons)

8. Internet access (to allow patrons information beyond the physical constraints of the Library)

Librarian's Report

The 1997-98 fiscal year was a year of growth at the Gray Public Library. The Town, Trustees, Friends, staff and volunteers worked hard to accomplish several goals set at the beginning of the year. The following is just an outline of the achievements of the past year.

Several improvements were made to the Library building over the past year. They include a new deck, air conditioning and children's furnishings. These improvements have made the Library a more inviting, comfortable place for our patrons.

The Board of Trustees instituted several new or revised policies. Policy changes and additions include Unattended Child Policy, Behavior Policy and Internet Policy.

Volunteers in the Library contributed over 200 hours a month. Duties performed by the volunteers included shelving materials, reading stories, watering plants, processing materials and publicity. The Library would not survive without such dedicated people.

The Library received several wonderful donations in FY 1997-98. Two computers, four computer tables, several chairs and thousands of books were among the contributions.

The Friends of the Gray Public Library held two book and bake sales this year. With the proceeds, they supplied museum passes to the Portland Museum of Art and the Children's Museum of Maine, landscaped the deck and front areas of the Library and provided a baby-changing table in the restroom. Gray Public Library Friends also sponsored several programs, including Family Reading Night and Dr. Seuss Day.

The Library "weathered" the Great Ice Storm of 1998. On the fifth day without power, the Library reached temperatures as low as 40 degrees. Subsequent power surges and outages wreaked havoc with the computers. The largest impact of the storm was on January circulation that showed only a small increase over January 1997.

Gray Public Library strived in 1997-98 to work

more closely with other town organizations. This year the Gray Historical Society held monthly meetings in the Library. Library staff visited local schools to encourage summer reading, and the Friends worked with Gray Park & Rec to provide summertime programs. Statistical reports demonstrate the increased

usage of all Library services. In addition, the Library added Internet and phone reference service.

Melanie Coombs
Librarian

Pennell Institute Alumni Association

The Pennell Alumni met for their annual reunion on July 18, 1998. This year was only the afternoon session, with a business meeting. An election of officers was held, and they are Co-Presidents Jean Dunn and Jane Barton, Secretary Margaret Wilson and Treasurer Yvonne Wilkinson.

The Pennell Clock Tower is in desperate need of repair. We are trying to raise money for this project.

Donations have been coming in, but we are short a lot of dollars. If you think this is something you would want to donate to, you can send your donation to Donna Hill, in care of the Town Office.

Respectfully submitted,
Jean Dunn and Jane Barton
Co-presidents

Gray Historical Society

Our members are interested in the history of Gray. We would like others to join us and become aware of the history around them. The meetings are held each month on the second Wednesday at 7:00 P.M. at the Gray Public Library. (This change was made because the Library is handicapped-accessible.)

GHS' museum is located on the second floor of Pennell Institute. The public is welcome to visit the Museum during National Museum Week in June and during "Open House", which is on Pennell Alumni Reunion Day. You are welcome to call the curator, Margaret Sawyer, for a special appointment to see the museum or to do research. School children and adults have been given special tours and special programs on request this year. We have gathered information to put on the Town of Gray's Website.

The Historical Society sponsored several programs this past year, including a slide show on Jerusalem by Barbara Randall; the opening of the Museum on Alumni Day in July; a talk on the Fire of 1947 by Lawrence Dolby; a slide show on Newfoundland by Red and Olive Lewis; and a slide show on Mount Washington by Connie Kippax. The third annual

Christmas Tree Lighting ceremony in front of Gray's Town Hall in November was a beautiful sight, and special thanks go to the Congregational Choir for their music. We closed the year's events by having a picnic on July 13 at the top of Quaker Ridge.

The Society continues to assist in support of the Dry Mills School House restoration. The interior is ready for books and artifacts. The committee would appreciate donations if you have any such items. It looks like the building could be opened for tourists in the coming summer. All we need to open is volunteers. This past year, the Society has become concerned with the moving and landscaping of the Civil War Soldiers Monument. We encourage the town people to continue to help with the many needs of our projects. Getting involved with such projects is certainly a way to appreciate the historical values and the purpose of our Society.

There are still Woolen Mills T-Shirts available from members of the GHS, if you wish to purchase one or two. The proceeds helped to fund the Samuel Mayall Day. Plans are in the works to have a second Mayall Day; if you would like to help, or have suggestions,

please let us know.

The Gray Historical Society attends many informative meetings throughout the year pertaining to the organization and the protection of materials and artifacts. We are members of S.C.O.R.E., a non-profit historical management organization in Southern Maine.

Our dedicated members continue to inventory the Society's collections of articles that have been donated

through the years. If you have any photos or items concerning Gray, please think of the Museum and call us.

This year's officers are: President, Louise Knapp; Vice President, Mae Beck; Secretary, Karen Taylor; Treasurer, Howard Black; Historian/Curator, Margaret Sawyer; Financial Secretary, Helen Davis.

The Historical Society thanks all who continue to support our programs.

Dry Mills School House

We thought when we had our dedication last October, we had made great progress. When the floor rumbled, we learned we hadn't gotten all the rotten boards; that was a great setback. It has since been repaired, screens made and a window in the crawl space put in. Also, a trap door was made and installed on the left side of the entry way; that has been left open to help dry out the crawl space.

Right now we have ordered a plaque for historic places to be placed on the right side of the door. We're also working on construction and installation of an outhouse for the handicapped.

Mae Beck
Chair

Gray Health Council

The year has been busy with requests for health care equipment. We have at the Public Safety Building on Route 26 wheelchairs, crutches, commodes, walkers and canes available for the use of the residents of the Town of Gray at no charge. All we ask is that you take care of the article you borrow, and return it in good condition.

We still sponsor the Flu Clinic on the third Tuesday in October, from 9:30 A.M. till 11:30 A.M. at the Congregational Church Parish House. This is for adults 18 years and up.

The well-child clinic, sponsored by us with the

nurses from Community Health Services, is on the second Wednesday of the month, and WIC is on the second Thursday of the month. These are also held at the Congregational Church Parish House on Brown Street, behind McDonald's.

Our Well-Child Clinics, WIC and Flu Clinics continue to service more residents every year.

My thanks to all volunteers. Your assistance is greatly appreciated.

Respectfully submitted,
Agnes Stansfield, Chair

MAINE STATE POLICE

TROOP B

1 Game Farm Road
Gray, Maine 04039

TOWN OF GRAY

07/01/97 TO 07/01/98

Robbery	1
Assault	19
Burglary	18
Theft	53
Motor Vehicle Theft	3
Motor Vehicle Other	4
Forgery	2
Negotiating Worthless Inst.	15
Stolen Property Recovery	4
Criminal Mischief	40
Firearms Possession	2
Sex Offense	2
Drug Offenses	18
Child Abuse	1
Domestic Complaint	9
DUI	32
Disorderly Conduct	38
Escape	2
Harassment	14
Habitual Offender	1
Threatening Comm.	13

Protective Order Violation	4
Alarms	68
Runaways	3
Suspicious Activity	73
Pedestrian Complaint	14
Non-Criminal Investigation	253
Deaths	1
Found/Lost Article	6
Missing Person	5
Medical Assistance	1
Stray Animals	1
Notifications	1
Public Services	25
Speaking Engagements	7
K-9 Detail	2
Fingerprinting	4
Attempt to Locate	116
Refer/Assist Other Agency	180
Service Warrants	22

Traffic

Fatality Accidents	0
Personal Injury Accidents	26
Property Damage Accidents	136
Nonreportable Accidents	82
Late Reported Accidents	11
Traffic Enforcement Req.	80
Abandoned/Towed Vehicles	11
Escorts	10
Aid to Motorist	17
Traffic Other	43

Deaths ~ March 1997-June 1998

Andrews, James	01/23/98	Leavitt, Kathleen	02/24/98
Austin, Daniel	10/05/97	Lebeau, Ethel	01/09/98
Bakiewicz, Madolyn	03/12/97	Leclair, Donald	12/16/97
Bennett, Alwilda	03/11/98	Liberty, Mary	10/17/97
Bohnson, John	10/09/97	Little, Warren	11/25/97
Bosse, David	04/08/98	Martineau, Leo	11/02/97
Browne, Grace	01/18/98	Mckeen, Elsworth	04/08/98
Burton, David	04/22/98	McLeod, Matilda	09/03/97
Cartwright, Frederick	01/03/98	Merchant, Wesley	08/22/97
Dehetre, Roger	12/16/97	Norris, Charles	05/05/98
Doughty, Edison	10/21/97	Ouellett, Noel	08/08/97
Duplisea, Elizabeth	08/20/97	Phoenix, Jessie	05/11/98
Grant, Lyella	12/14/97	Pollard, Mildred	11/11/97
Harrington, David	10/13/97	Sawyer, Gertrude	03/14/98
Hiring, Frederick	11/24/97	Simpson, Loretta	06/19/98
Hodgkin, Winfield	11/09/97	Stock, Francis	06/19/98
Holland, Robert	07/29/97	Stroheker, Nuel	12/21/97
Humphrey, George	12/19/97	Studenroth, Lorraine	01/10/98
Hurd, David	12/12/97	Turcotte, Gladys	07/22/97
Jestings, Irma	06/27/98	Wheelden, Marjorie	01/25/98
Kelley, Wilma	05/03/98	Wiles, Mary	06/24/98
LaVallee, Neal	06/12/98	Witham, Lena	12/09/97

Gray Cemetery Association

CASH ON HAND JULY 1, 1997

\$14,783.08

RECEIPTS:

INTEREST, FLEET BANK	\$2,180.08
INTEREST, KEY BANK	881.20
GRAVE OPENINGS	1,200.00
SALE OF GRAVES	6,050.00
TOWN OF GRAY	6,500.00
TOWN OF GRAY, INTEREST	4,144.74
INTEREST, FLOWER FUND	126.53
MAINE EMPLOYERS MUTUAL FUND	<u>150.00</u>
	<u>21,232.55</u>

TOTAL

\$36,015.63

DISBURSEMENTS:

PAYROLLS	\$7,115.42
PAYROLL TAXES	980.56
WORKMEN'S COMPENSATION	799.00
CLARK ASSOCIATES	100.00
GAS/OIL/SUPPLIES	496.17
EQUIPMENT HIRE	2,356.00
KEY BANK INVESTMENT	680.00
WHITNEY TREE SERVICE	45.00
ORIN WHITNEY	<u>400.00</u>
	<u>\$12,972.15</u>

BALANCE, JUNE 30, 1998

\$23,043.48

UNPAID 1998 TAXES AS OF JUNE 30, 1998

NAMES	AMOUNTS	
ACKERMAN WAYNE H	929.88	CORMIER SUZANNE 167.36
ADAMS TIMOTHY J	29.16	CORON CLAUDE W -0.60
ALLEN ANN	1527.12	COSTANTINO EVA M 10.72
ALLEN DANFORD D SR	1616.16	COTE RICHARD C & 1362.48
ALLEN MARY ELIZABETH	931.56	COTES ROBERT A & 16.27
AMERICAN HOLDINGS INC	3164.36	CRAWFORD EDITH 646.80
ANRADE RICHARD A	13.48	CREST ENTERPRISES LTD -0.38
AUDETTE RONALD C &	802.47	CRYSTAL LAKE LAND TRUST 178.92
BAGLEY BONNIE J &	1824.48	CRYSTAL LAKE LAND TRUST 864.36
BAGLEY ROY W &	1955.52	CUMMINGS CHERYL A 114.24
BAILEY CHRISTOPHER	1829.52	CUMMINGS DANIEL B & 1023.12
BAILEY SHARON M	686.30	CURRAN MICHAEL J & 875.28
BAKER LEE P	198.24	CURRY ELIZABETH 1.68
BAKER SHERYL G	1639.68	CUTLER KLAIRE 299.04
BALFOUR ROBERT I &	5.58	CYR JAMES & 2847.99
BALFOUR ROBERT I &	174.72	DAVIS ROBERT & 633.36
BARNES BARBARA ET AL	4.31	DAWLEY ROGER & 156.24
BARTER DAVID L &	571.62	DAY LINWOOD M 1528.80
BARTON BRIAN	1648.08	DESROCHERS DANNY SR 84.84
BARTON BRIAN & CRAIG &	235.20	DIORIO PAULA M 22.69
BARTON BRIAN & CRAIG &	37.80	DINGWELL AUBINE W 0.85
BARTON BRIAN & CRAIG &	87.36	DINGWELL RICHARD A 236.04
BARTON JAMES W &	7.86	DINGWELL SCOTT A 824.88
BEAN CHARLES W JR	678.72	DORLER RONALD J 178.92
BEARDSLEY EDWIN L &	681.24	DREW JOHN E & 902.16
BECKMAN MARK S	16.95	DRIESCH EDWARD A & 4.28
BELLAVANCE ZACHARY	1189.44	DUDLEY NATHANIEL 1708.56
BELLEFLEUR CHERYL L	366.24	DUGAN ALICE L 3.56
BERG BEVERLY M	819.00	DULAC SHARON A 370.29
BIGFOOT REALTY CORP	264.60	DURGIN DENISE M 329.28
BIGFOOT REALTY CORP	187.32	DURGIN DENNIS M 231.39
BIGFOOT REALTY CORP	187.32	DURGIN DENNIS M & 629.76
BIGFOOT REALTY CORP	19.32	DURGIN DIANNA 640.08
BISHOP DOUGLAS E	18.83	EASTWARD GROUP INC 2.30
BLANCHARD ELEANOR C &	932.40	EDGEComb JAY E & 46.68
BLANCHARD GALE M	977.76	EMERY HILDA M 1150.80
BLANCHARD ROBERT S	60.48	EMERY SCOTT H 391.44
BLANCHARD ROBERT S	55.44	EVANS MARY C 652.68
BLANCHARD ROBERT SINCLAIR	2212.56	FARRAR DEAN C 3.94
BOULIER TODD E &	18.48	FARRELL ROBERT J JR & 11.84
BOURASSA DONALD M	1471.68	FARRIN TERENCE W 294.77
BOWERS LAWRENCE &	444.36	FARRINGTON WAYNE 225.08
BRAINERD JAMES C	576.24	FEEHAN ROBIN W 1658.16
BRANN APRIL	75.60	FENDERSON NANCY J 926.73
BROOKS RONALD C &	743.40	FILES WILLIAM E 4.75
BROOKS THOMAS A	1361.60	FINNEY WILLIAM L 1725.36
BROWN DANA C &	998.28	FISH PAMELA J & 1358.28
BROWN DAVID P &	872.76	FLETCHER MICHAEL H 698.88
BRUNS LOUIS A	359.52	FLYNN DANIEL & SUSAN I 37.60
BRUNS TAMMY J	638.40	FOREST LAKE INVESTORS 99.12
BURNELL ELAINE K	872.15	FOREST LAKE INVESTORS 246.96
BURNELL JEANNA A	9.10	FORSLEY FRED & 5.55
BURNELL ROBERT E	16.84	FOSTER CARROLL & 802.20
BURNELL-DICKEY BONNIE	1488.48	FOSTER WALTER & 663.60
BURNS DAVID A JR	1140.72	FOURNIER DOROTHEA L 593.88
BURNS SHAWN MICHAEL	182.59	FRASER HOLLY A 48.72
BUSQUE PETER	8.77	FROTTON GEORGE E JR & 2053.11
CAIAZZO LORETTA	760.20	FURLONG ALAN 305.76
CANAAN DEVELOPMENT CORP	-89.88	GAFFNEY JAMES L 1335.60
CHANDLER FAMILY TRUST	1322.16	GAGNON LAURENT R & 3860.64
CHASE FARMS CIDER MILL INC	0.82	GEISTERT DAVID R 747.60
COBB LAWRENCE S (LIFE ESTATE)	757.40	GILLILAND DANIEL W SR 1029.00
COBB MICHAEL G &	2629.20	GIPSON NORMAN B 737.52
COFFIN DOROTHY E	53.76	GLANTZ JAMES ALFRED 665.28
COPP HOWELL R	4515.84	GOLDROP DAVID TRUSTEE OF 331.80

GOOGINS STEVEN C &	809.15	LOWELL ALBERT T	106.07
GORHAM ACRES INC	196.51	LYONS CHRISTOPHER W D &	719.81
GORHAM ACRES INC	65.58	MACEACHERN ROBERT W	357.84
GRANT RUTH	1513.68	MACEACHERN ROBERT W	2046.24
GRAVES KELLEY L &	2000.88	MACK ARTHUR F	709.79
GRAY AUTO PARTS C/O MORRELL, R	20.95	MACNEIL JOHN E &	924.00
HARDY NANCY E	15.12	MALONEY JOHN	110.88
HARRIGAN SHAUN P	3.07	MANCINI JAMES G	504.00
HART ROBIN RAE	159.60	MAPLEWOOD MOBILE HOME	130.64
HART ROBIN RAE	136.08	MASON THOMAS &	487.20
HEATHCOTE JADE W	1997.52	MATHIEU DENISE E	27.00
HEBERT TRACEY A	184.80	MAXFIELD DOREEN A	2012.64
HEIM MONIKA ESTATE OF	1834.56	MAY MEADOW BUILDERS INC	358.05
HELVER A MAUD	88.97	MAY MEADOW INC	110.04
HEWITT KEVIN J	1300.32	MAZEROLLE ALLEN P	1589.28
HITCHCOCK GEORGE W &	85.91	MCCARTHY THOMAS P	823.20
HOAGLAND JOHN H JR	3.35	MCCOACH DONALD S JR	115.08
HOLDTMAN KAREN H	20.63	MCCOACH KAREN L	-267.96
HOLLAND NANCY	984.48	MCLEOD PETER J &	1508.64
HOLMES JOHN	932.40	MCPHAIL JACK A	96.56
HOLMES JOHN M	129.36	MEADE JOHN J	338.52
HOLMES JOHNNY	858.48	MEADE JOHN J	915.60
HOLMQUIST CARL B	0.65	MERRILL JANE	157.92
HUFF JUDITH	423.75	MESSINA EDWARD T &	1376.76
HUMPHREY GEORGE L	413.28	MESSINA EDWARD T &	18.48
HUMPHREY GEORGE L	381.36	METAYER A JOSEPH	505.50
HUMPHREY GEORGE L	719.04	MICHAUD ANDREW L JR	1102.08
HUMPHREY GEORGE L	1332.24	MOORE STEPHEN B &	1664.88
HUNTLEY DARRELL &	705.60	MORGAN GEORGE &	364.56
HUSSEY ROLAND L	4.43	MORGAN RICHARD	-91.23
IRACE FRANCES JOANNE	529.69	MORGAN ROBERT D &	1150.80
IVERSON ATHA G	378.52	MORRILL MATTHEW G TR U/W	465.36
JACOBSEN CYNTHIA A	1291.92	MORRILL MATTHEW G TR U/W	383.04
JACOBSON SIDNEY M &	577.08	MORRILL MATTHEW G TR U/W	151.20
JENSEN STACY L	1204.56	MORRILL MATTHEW G TR U/W	231.55
JOHNSON ANN E	1100.40	MORRILL MATTHEW G TR U/W	295.68
JOHNSON SCOTT D	-0.46	MORRILL MATTHEW G TR U/W	202.44
JOHNSON STEPHEN F &	737.83	NELSON HAROLD A JR	762.72
JONES ROGER L &	935.76	NEW JEB INC	2038.94
JORDAN WILLIAM H &	732.48	NEWCOMB ROBIN	132.72
KASERMAN KEVIN C	2.62	NEWMAN ROSEMARIE	649.32
KENNEDY GREGORY A	906.08	NICHOLS MARK A	747.54
KENNEDY WILLIAM D &	892.08	NISS ROBERT S	665.28
KINNEY FRED T &	786.24	NISS ROBERT S	666.12
KINNEY FRED T &	835.80	O'BRIEN MICHAEL J	41.31
KOCH JUDITH A	1160.88	ODDO PHILLIP	717.36
KOENIG GARY W	22.46	OLSON RICHARD P	651.00
L D ASSOCIATES	74.73	ORR JOAN E	8.77
LADOUCEUR LINDA SUE	984.48	PACKER ELEANOR	633.36
LAFLEUR-WHITMORE PENNY J	1871.52	PARKER WARREN L	370.30
LAMBERT MICHAEL D	773.64	PARKS DANIEL J	1530.48
LANDRY JOSEPH	678.72	PATTERSON ROY D &	687.12
LARRACEY DANNY K	372.96	PATTON JOYCE A	1393.92
LARRIVEE GLENN & NANCY &	246.96	PEABBLES GREGORY J	953.40
LARRIVEE MARTHA	883.68	PERKINS BRADLEY I	586.32
LAURITSEN STEVEN E	723.24	PETERSEN PETER D	1505.28
LAVALLEE CLEO E	-0.80	PETERSEN PETER JENS	532.56
LEAVITT EARL G	2037.84	PETERSEN ROBERT	637.56
LEO ROBERT E 11 &	802.32	PETERSEN ROBERT E &	559.44
LIBERTY DANIEL A SR	296.49	PHILLIPS CYNTHIA W	1503.60
LIBERTY MARY F	703.92	PHINNEY TIMOTHY J	1370.88
LITTLEFIELD JOAN M	37.25	PLUMMER STEPHEN J &	245.16
LOBOZZO ALLAN	19.56	POMERLEAU TINA	189.84
LOCKARD ROBERT A	2165.52	POOLE MARY D &	93.24
LOCKE ARTHUR JR	1129.97	POOLE MARY D &	941.64
LOWE PETER	2142.00	POOLE MARY D &	235.20

PUSHARD RICHARD D	535.92	THURSTON RONALD G	1023.12
PUSHARD RICHARD D	116.41	TOWLE HAYDEN F	20.16
RAMER STEVEN W	969.17	TYBURSKI THOMAS J &	1194.03
RAND VESTA VAUGHAN	48.88	VANBRUNT MARY LEE	238.47
REDMAN STEVE	144.48	VERRILL JAMES HRS	231.05
REDWAY DIAN P G HAZZARD	4166.40	VERRILL LEWIS E &	1192.17
REID CYNTHIA L	265.89	WAGNER ROBERT V &	89.04
REMILLARD LISA	132.72	WALKER ARNOLD W	1345.68
RICHARDS ANITA L S	1182.72	WALKER SYLVIA E	228.29
RICHARDS WILLIAM	1298.64	WALLACE JAMES P	781.20
RICHARDSON PAMELA H	2336.88	WARD CONSTANCE R	-5.60
RICKER RALPH J	330.96	WASHBURN JANET	288.96
ROBINSON WILLIAM E SR	714.71	WELTON KENNETH	485.66
RODERICK THOMAS L 111 &	1711.92	WESTLAKE JUDY	1336.97
RODWAY DAVID J	169.68	WETMORE STEVEN J	882.00
RODWAY JAMES A	431.76	WHITE BRADFORD J	904.68
RUBINSTEIN MARC	2.10	WHITE RALPH A	2397.36
RUSSELL MARK R	191.52	WHITE RALPH A	2935.53
RUSSELL PATRICIA ANN	1033.20	WHITE TIMOTHY J &	2.94
RUSSO JOHN G	288.96	WHITNEY DAVID P	43.71
SANBORN MICHELLE M	1829.52	WHITNEY DORIS B	131.79
SAWHILL BARBARA	10.28	WHITNEY PETER I &	734.16
SAWYER JEFFREY T	2877.84	WILSON JEFFERY T &	970.20
SAWYER JODY L &	684.60	WILSON MARILYN	453.60
SCHULTZ SPAULDING	1086.96	WILSON MARILYN	436.80
SCHULTZ SPAULDING &	144.89	WILSON MARILYN	117.60
SCOTT CANDACE L	670.32	WILSON MARILYN	460.32
SEGGERMAN PAMELA MOORE	15.67	WILSON MICHAEL	288.96
SENECAL MELODY	290.64	WILSON MICHAEL	235.20
SHANAHAN LEO F 111	13.51	WILSON MICHAEL	356.16
SHAW TAMI JO	493.24	WILSON MICHAEL M	2817.36
SHAW WESTON A &	1061.76	WILSON MICHAEL M &	6.72
SHAW WESTON A &	132.27	WILSON MICHAEL M &	2348.64
SICO JOHN R &	831.60	WILSON MICHAEL M &	1266.72
SIMPSON ELLEN MORSE	1389.80	WILSON MICHAEL M &	203.28
SINCLAIR DAVID H	361.37	WING COLLEEN A	1199.52
SLOAT KIMBERLY	317.52	WITHNELL LESLIE EDEN	336.00
SMALL KENNETH	295.68	WONG DANIEL J &	27.76
SMALL RICHARD L &	1493.52	WOOD RICHARD &	991.20
SMITH CLINTON L &	31.12	WOODBURY JEFFREY A & ANNETTE M	391.44
STILKEY STEPHEN D	683.41	WOODLEY LAURA J	1029.84
SULLIVAN JOSEPH M	1152.48	YORK-CUMBERLAND HOUSING	-257.53
SULLIVAN LEIGH A	1715.28	YOUNG CHARLES E JR	450.24
TALBOT FRANCIS F &	1098.72	YOUNG ROBERT E	15.65
TARLING WALTER E JR	1564.08	ZEGOUROS VINAL D &	1291.92
TEE EM UP	3.08		
THOITS RYAN	367.92	TOTAL	246146.62

UNPAID 1996 TAXES AS OF JUNE 30, 1998

NAME	AMOUNT		
Bane Brent R	620.15	Maloney John	103.62
Cleaves Philip &	742.04	McLeod Peter J	467.17
Dale Mark	582.47	Moore Stephen B &	1550.41
Lewis Susan J	1166.51		
Lucarelli Bruce F &	1168.99	TOTAL	\$ 8,620.86
Maceachern Robert W	334.41		
Maceachern Robert W	1885.09		

UNCOLLECTED PROPERTY TAXES

<u>NAME</u>	<u>1997</u> <u>AMOUNT</u>
Allen Danfo rd	1,432.00
Baker Lee P	1 185.26
Baker Sheryl G	1,419.09
Bane Brent	620.15
Bean Charles W Jr	41.15
Bellavance Zachary	1,111.56
Blanchard Eleanor	435.67
Blanchard Robert S	913.74
Blanchard Robert S	28.26
Blanchard Robert S	25.90
Blanchard Robert S	1033.84
Cleaves Philip	888.21
Cobb Michael	2,951.60
Coffin Dorothy	50.24
Copp Howell	4220.16
Cote Richard	155.42
Crawford Edith	156.75
Cummings Daniel B	956.13
Dale Mark E	582.47
Davis Robert	295.94
Dawley Ro	32.53
Dingwell Scott	384.64
Dudley Nat	1596.69
Durgin Denise M	136.21
Durgin Dennis M	664.11
Emery Hilda	540.07
Finney William L	806.19
Foresst Lake Investors	16.68
Foster Walter	75.28
Fraser Holly A	45.03
Furlong Alan	142.87
Gagnon Laurent R &	3607.86
Gilliland Daniel W Sr	1050.85
Grant Ruth	1414.57
Graves Kell	1019.94
Hardy Nanc	14.13
Hebert Trac	172.70
Heim Monik	857.22
Holmes Joh	871.35
Holmes John M	120.89
Holmes Johnny	802.27
Johnson An	398.24
Jones Roger L &	494.50
Jordan Willi	684.52
Koch Judith	543.77
Larrivee Ma	825.82

<u>NAME</u>	<u>AMOUNT</u>
Leavitt Earl	1207.21
Lewis Susa	1166.51
Lowe Peter	817.18
Lucarelli Bruce F &	1329.79
Maceachern Robert W	334.41
Maceachern Robert W	1912.26
Maloney John	103.62
Mancini James G	471.00
Maxfield Do	821.80
May Meadows Builders	211.16
Mazerolle Allen P	1485.22
McLeod Peter J	1409.86
Moore Stephen B &	1555.87
Morgan Richard	218.23
Morgan Robert D	989.40
Perkins Bradley I	251.70
Petersen Peter Jens	497.69
Plummer Stephen J &	36.94
Pushard Ri	500.83
Pushard Ri	102.93
Remillard Lisa	124.03
Richards William	741.06
Rodway James A	138.53
Russo John G	270.04
Sanborn Mi	507.65
Sawyer Jeffrey T	1930.70
Security Na	1029.92
Sloat Kimberly	20.70
Small Kenn	133.35
Tarling Wal	1461.67
Turkington	5.69
Verrill Jame	117.48
Wallace Ja	79.23
Washburn	41.50
Wetmore St	824.25
White Ralp	559.09
Wing Colle	1120.98
Wood Richard A	859.59
Woodbury	182.90
Zegouros V	1207.33
TOTAL	\$61,601.77

UNPAID 1995 TAXES AS OF JUNE 30, 1998

NAME	AMOUNT
Bane Brent	278.87
Cardona Michael	1184.67
Cleaves Philip	226.55
Daggett Charles	28.24
Dale Mark	213.49
Driscoll John	306.40
Gerardo David Michael	275.34
Lewis Susan J	1049.12

TOTAL \$ 3,562.68

UNPAID 1994 TAXES AS OF JUNE 30 1998

NAME	AMOUNT
Cardona Michael	1167.90
Daggett Charles 111	6.20
Driscoll John	187.55
Gerardo David Michael	201.50
TOTAL	\$ 1,563.15

UNPAID 1993 TAXES AS OF JUNE 30, 1998

NAME	AMOUNT
Cardona Michael	166.91
Daggett Charles 111	6.20
Driscoll John	177.31
Gerardo David Michael	201.5
TOTAL	\$ 551.92

UNPAID PERSONAL PROPERTY TAXES

NAME	1989
Credit Corp	15.60
Gray Rental, Inc.	133.20
Holmes Johnny	120.00
Howell's Gun Shop	18.00
Tilcon of Maine	271.20
TOTAL	\$558.00

NAME	1991
Allen Studio	23.34
Gelco Space	36.57
Goode Maxwell R.	2.33
Gray Rental, Inc.	94.92
Holmes Johnny	85.58
Howell's Gun Shop	13.23
Lapointe Daniel	93.36

Steeves Janet	15.56
Incredible Deli	108.14
TOTAL	\$473.03

NAME	1990
Holmes Johnny	156.20
Howell's Gun Shop	23.43
Steeves Janet	26.55
TOTAL	\$206.18

NAME	1993
Atlantic Color Lab	181.21
GBI Investment	21.70
Gray Dove Printing	604.50
Gray Rental	189.10
Holmes Johnny	170.50
Howell's Gun Shop	15.50
Lapoint Daniel	186.00
McKeen TJ & Sons	1078.80
Steeves Janet	31.00
TOTAL	\$2,478.31

NAME	1995
Copelco Credit	70.27
Delete	11.30
GBI Investments	9.84
Gray Dove Printing	550.68
Gray Rental Inc	172.26
Griffin Vernon A. IV	21.18
Holmes Johnny	155.32
Howell's Gun Shop	14.12
Lapointe Daniel	169.44
Lolley's Inc.	165.20
TOTAL	\$1,339.61

NAME	1992
Allen Studio	48.60
Goode Maxwell	4.86
Gray Dove	2.91
Gray Rental	197.64
Holmes Johnny	178.20
Howell's Gun Shop	27.54
Lapointe Daniel	194.40
McKeen TJ & Sons	850.97
Steeves Janet	32.40
Incredible Deli	225.18
TOTAL	\$1,762.70

NAME **1994**

Atlantic Color Lab	347.20
Copelco Credit Corp.	8.74
Delete	6.20
GBI Investments	18.60
General Elect. Cap. Cor	8.21
Gray Dove Printing	604.50
Gray Rental Inc.	189.10
Griffin Vernon A. IV	23.25
Holmes Johnny	170.50
Howell's Gun Shop	15.50
Lapointe Daniel	186.00
Lolley's Inc.	181.35
Northstar Leasing	1.49
Steeves Janet	31.00

TOTAL **\$1,791.64**

NAME **1996**

GBI Investments	10.20
Gina's Pizza	128.74
Gray Dove Printing	612.30
Gray Rental Inc.	191.54
Griffin Vernon A. IV	23.55
Holmes Johnny	172.70
Howell's Gun Shop	15.70
Icon Cash Flow Partner	89.49

LaPointe Daniel	188.40
Lolley's Inc.	183.69
North Cove Design	102.05
R P Morrison Builders	23.55

Southwind Millwork 218.23

TOTAL **\$1,960.14**

NAME **1997**

A T & T	4.71
Aloha Leasing	10.71
DMS Inc	139.73

Fonda E. L	8.63
GBI Investments	20.41
Gray Dove	612.30
Gray Rental Inc.	191.54
Griffin Vernon A IV	23.55
Holmes Johnny	172.70
Howells Gun Shop	15.70
Keites Curtis S	43.17
Lolleys Inc	183.69
Misco Maint & Supply	610.73
Morton Larr	41.21
North Cove Design	102.05
Panda's Express	15.70
T-Ja's Ice Cream	109.90
The Clip Shop	2.44
Web Electri	10.42
TOTAL	\$2,319.29

NAME	1998
A T & T	5.04
Adonay Vend	36.96
Bachman of Me	70.57
Cyr Auction	5.90
DMS Inc	149.52
F A Wing	126.84
Future Food	9.90
G-NG Animal Hospital	66.69
Gray Dove Printing	655.20
Gray Family Vision	453.60
Gray Precision	143.48
Gray Rental	204.96
Greg's Auto Body	74.76
Holmes Johnny	184.80
Howells Gun Shop	16.80
Kassbohrer All Terrain	763.02
Lolley's Inc	196.56
Main St Beauty	67.20
Maine Stainless Inc	63.84
North Cove Design	109.20
Passive Power Products	149.15
Scissor Hands	74.57
Tyseco Products	47.04
TOTAL	\$3,675.60

UNPAID 1988 THRU 1992 TAXES AS OF JUNE 30, 1998

NAME	AMOUNT
Boynton Lumber/Town of Gray	3186.09
TOTAL	\$ 3,186.09

Goodine/McAfee

• Professional Association •
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

Board of Trustees
Gray Water District
Gray, Maine

We have audited the accompanying balance sheets of Gray Water District as of December 31, 1997 and 1996 and the related statements of revenue, expense and retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gray Water District as of December 31, 1997 and 1996 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of operating revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Goodine/McAfee P.A.

Portland, Maine
March 18, 1998

Gray Water District
BALANCE SHEETS
December 31,

ASSETS	1997	1996
OPERATING PLANT AND EQUIPMENT		
Land, structures, and improvements	\$ 83,227	\$ 81,637
Reservoirs and standpipes	296,108	296,108
Water treatment equipment	9,097	7,578
Pumping equipment	79,275	79,275
Transmission and distribution equipment	1,855,146	1,831,682
Other plant and miscellaneous equipment	68,798	68,184
Construction work in progress (Note 10)	<u>164,544</u>	<u>-</u>
	2,556,195	2,364,464
Less accumulated depreciation	<u>709,995</u>	<u>661,514</u>
Net operating plant	<u>1,846,200</u>	<u>1,702,950</u>
CURRENT ASSETS		
Cash	25,083	15,336
Cash for construction and debt (Notes 3, 11)	364,845	351,497
Customer accounts receivable	16,732	8,706
Plant materials and supplies (Note 1)	21,642	13,701
Prepayments	1,130	1,925
Prepaid legal fees (Note 8)	<u>4,343</u>	<u>-</u>
Total current assets	<u>433,775</u>	<u>391,165</u>
OTHER DEFERRED DEBITS		
Unamortized debt discounts and expense (Note 1)	6,711	4,727
Prepaid legal fees (Note 8)	<u>24,748</u>	<u>-</u>
Total other deferred debits	<u>41,459</u>	<u>4,727</u>
TOTAL ASSETS	<u>\$2,321,434</u>	<u>\$2,098,842</u>

LIABILITIES AND NET WORTH

	1997	1996
LONG-TERM DEBT (Note 2)	<u>\$ 574,175</u>	<u>\$ 445,000</u>
CURRENT LIABILITIES		
Current portion of long-term debt (Note 2)	70,825	55,000
Accounts payable	24,666	16,188
Accrued interest payable	7,912	6,931
Accrued compensation	<u>31,649</u>	<u>28,157</u>
Total current liabilities	<u>135,052</u>	<u>106,276</u>
TOTAL LIABILITIES	<u>709,227</u>	<u>551,276</u>
MISCELLANEOUS DEFERRED CREDITS		
Customer advances for construction (Note 5)	38,952	39,205
Deferred interest payable	2,800	3,200
Standpipe painting reserve	<u>33,000</u>	<u>26,000</u>
Total deferred credits	<u>74,752</u>	<u>68,405</u>
NET WORTH		
Contributions in aid of construction (Note 5)	918,299	906,338
Less accumulated depreciation on contributed plant (Note 4)	<u>169,444</u>	<u>154,413</u>
	748,855	751,925
Retained earnings (Note 6)	<u>788,600</u>	<u>727,236</u>
TOTAL NET WORTH	<u>1,537,455</u>	<u>1,479,161</u>
TOTAL LIABILITIES AND NET WORTH	<u>\$2,321,434</u>	<u>\$2,098,842</u>

Gray Water District
STATEMENTS OF REVENUE, EXPENSE AND RETAINED EARNINGS
For The Years Ended December 31,

	1997	1996
OPERATING REVENUES	<u>\$ 323,646</u>	<u>\$ 323,096</u>
OPERATING EXPENSES		
Operations and maintenance	187,475	163,327
Depreciation and amortization (Notes 1,9)	41,021	36,633
Taxes other than income	<u>6,679</u>	<u>6,322</u>
Total operating expenses	<u>235,175</u>	<u>206,282</u>
OPERATING INCOME	<u>88,471</u>	<u>116,814</u>
OTHER INCOME		
Jobbing	291	282
Interest income	<u>16,096</u>	<u>11,902</u>
Total other income	<u>16,387</u>	<u>12,184</u>
INCOME BEFORE DEBT SERVICE	<u>104,858</u>	<u>128,998</u>
DEBT SERVICE EXPENSE		
Interest on long-term debt	43,246	41,567
Amortization of debt discount and expense	<u>248</u>	<u>-</u>
Total debt service	<u>43,494</u>	<u>41,567</u>
NET INCOME	<u>\$ 61,364</u>	<u>\$ 87,431</u>
RETAINED EARNINGS, JANUARY 1	<u>\$ 727,236</u>	<u>\$ 639,805</u>
NET INCOME	<u>61,364</u>	<u>87,431</u>
RETAINED EARNINGS, DECEMBER 31	<u>\$ 788,600</u>	<u>\$ 727,236</u>

See accompanying notes and independent auditors' report.

Gray Water District
STATEMENTS OF CASH FLOWS
For The Years Ended December 31,

	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 61,364	\$ 87,431
Adjustments to reconcile net income to net cash		
Depreciation and amortization	48,481	49,685
Decrease (increase) in		
Accounts receivable	(8,026)	(147)
Plant materials and supplies	(7,941)	516
Prepayments and deferred debits	(1,189)	345
Prepaid legal fees	(39,091)	-
Increase (decrease) in		
Accounts payable	8,478	(12,532)
Accrued interest payable	981	(295)
Accrued compensation	3,492	2,724
Standpipe painting reserve	7,000	7,000
Deferred interest payable	(400)	(400)
NET CASH PROVIDED BY OPERATING ACTIVITIES	73,149	134,327
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of operating plant	(191,731)	(53,924)
Advances and contributions in aid of construction	(3,323)	(7,604)
NET CASH USED BY INVESTING ACTIVITIES	(195,054)	(61,528)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments of long-term debt	(55,000)	(55,000)
Proceeds from bond issue	200,000	-
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	145,000	(55,000)
NET CHANGE IN CASH AND SPECIAL DEPOSITS	23,095	17,799
CASH AND SPECIAL DEPOSITS, BEGINNING OF YEAR	366,833	349,034
CASH AND SPECIAL DEPOSITS, END OF YEAR	\$ 389,928	\$ 366,833
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	\$ 42,265	\$ 41,862

See accompanying notes and independent auditors' report.

Gray Water District
NOTES TO FINANCIAL STATEMENTS
December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Gray Water District, a quasi-municipal water utility, maintains its accounting system according to the rules and regulations prescribed by the Maine Public Utilities Commission.

Plant Materials and Supplies

Materials and supplies are recorded at cost, determined on a first-in first-out basis.

Depreciation

Operating plant and equipment are depreciated by the straight-line method with lives ranging from five to seventy-five years.

Bond Discount and Expense

Bond discount and issue costs are being amortized over the life of the bond issue.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. DEBT

Long-Term

The unsecured indebtedness of the District follows:

	1997	1996
6.6% to 7.3% serial bonds, dated October 26, 1988, maturing October 25, 2006.	\$340,000	\$380,000
9.6% to 10% serial bonds, dated October 24, 1984, maturing January 1, 2004.	105,000	120,000
5.14% to 5.24% serial bonds, dated May 29, 1997, maturing November 1, 2007.	200,000	-
Total debt - December 31,	645,000	500,000
Less: Current maturities	70,825	55,000
Long-term debt - December 31,	\$574,175	\$445,000

Annual principal payments on long-term debt follows:

1998	\$ 70,825
1999	71,632
2000	72,480
2001	73,372
2002 and later	356,691
	<u>\$645,000</u>

3. CASH FOR CONSTRUCTION AND DEBT

The deposits represent funds designated for acquisition and construction of new operating plant, which have been deposited in interest-bearing accounts until the funds are used.

4. DEPRECIATION ON CONTRIBUTED PROPERTY

For financial purposes, recognition has been given to the depreciation on contributed plant through charges to the contribution account. Net income has not been decreased for the depreciation on contributed property and reflects the District's income on the basis of accounting practices prescribed by the PUC.

For The Year 1997

Contributed Property - Accumulated Depreciation

Wells	\$ 30,000	x 2.0%	\$ 600
Mains	683,225	x 1.3%	8,882
Services	35,760	x 3.0%	2,904
Meters	35,326	x 4.0%	1,413
Meter Remotes	926	x 7.5%	69
Hydrants	58,174	x 2.0%	1,163
			\$ 15,031
			154,413 Prior years
			<u>\$169,444</u>

5. CONTRIBUTIONS AND ADVANCES IN AID OF CONSTRUCTION

Customers advances on construction include advances from customers which may be refunded wholly or in part. Advances are held until it is evident that no further refunds will be paid, but in no event are they held beyond ten years. Advances not refunded are transferred to contributions in aid of construction.

6. CONTINGENCY RESERVE

Maine law allows a quasi-municipal water utility to provide for a contingency reserve allowance by charging rates that reflect a 5% addition to the yearly revenue requirement. When the contingency allowance becomes excessive, regulatory rules prescribe that the excess be returned to the ratepayers in various manners.

7. DEFERRED COMPENSATION PLAN

The District has a deferred compensation plan through IDS Financial Services which qualifies under Internal Revenue Code Section 457. Eligible employees (two) may contribute up to 6.5% of wages, and the District contributes 10% of eligible wages. District contributions to the plan for 1997 were \$5,760.

8. PREPAID LEGAL FEES

The District incurred \$43,434 of legal fees in negotiations with McKin Corp. for a long-term settlement of potential underground water contamination. No settlement has been reached to date, future legal fees will be incurred, and the District is amortizing these costs over a ten year period.

9. RESTATEMENT

Depreciation expense for 1996 was overstated in the amount of \$3,416. The 1996 financial statements have been restated to reflect this change.

10. CONSTRUCTION WORK IN PROGRESS

The District expended \$164,544 to install new water mains through Gray Village in anticipation of 1998 State Highway reconfiguration. The remainder of the \$200,000 bond issue of May 1997 will be used for construction site restoration completion.

11. CONCENTRATIONS OF CREDIT RISK

The District maintains cash balances at three financial institutions located in Maine. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 1997 the District's uninsured cash balances total \$56,745.

Gray Water District
SCHEDULES OF OPERATING REVENUES AND EXPENSES
For The Years Ended December 31,

	1997	1996
REVENUES		
Unmetered sales	\$ 1,563	\$ 1,240
Residential - metered	176,950	171,445
Commercial - metered	31,173	30,692
Sales to public authorities	21,400	26,546
Public fire protection	86,400	86,400
Private fire protection	4,962	4,880
Miscellaneous water sales	1,198	1,893
Total Revenues	\$323,646	\$323,096
OPERATIONS AND MAINTENANCE		
Source of supply and pumping		
Operations	\$ 34,366	\$ 38,527
Maintenance	1,480	-
Water Treatment		
Operations	16,667	9,336
Maintenance	782	193
Transmissions and Distribution		
Operations	31,080	20,236
Maintenance	17,441	16,993
Customer Accounts	14,509	14,544
Administrative	71,150	63,498
	<u>\$187,475</u>	<u>\$163,327</u>

KEEL J. HOOD

Certified Public Accountant

2 Burns Street - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Town Council
Town of Gray
Gray, Maine

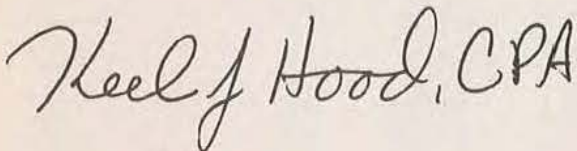
I have audited the accompanying general purpose financial statements of the Town of Gray, Maine, as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Gray, Maine management. My responsibility is to express an opinion on those general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of The United States.. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Gray, Maine as of June 30, 1998 and the results of its operations and cash flows of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated July 17, 1998 on my consideration of the Town of Gray, Maine's internal control structure and a report dated July 17, 1998 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statement of the Town of Gray, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



July 17, 1998

Exhibit 1

TOWN OF GRAY, MAINE
Combined Balance Sheet - All Fund Types and Account Group
June 30, 1998

ASSETS	Governmental	Proprietary	Fiduciary	Account Groups		Totals	
	Fund Types	Fund Types	Fund Types	General Long -	General	(Memorandum Only)	
	General	Internal Service	Nonexpendable Trust & Agency	Term Debt	Fixed Assets	1998	1997
Cash	\$ 605,354	\$ 208,991	\$ 156,713			\$ 971,058	\$ 1,055,468
Investment	2,863,069						2,458,298
Receivables							
Taxes	262,709					262,709	259,309
Liens	79,088					79,088	71,717
Accounts	208					208	
Other governments	29,512					29,512	
Ambulance (net of allowance for doubtful accounts \$23,000)	34,783					34,783	77,271
Tax acquired property	1,338					1,338	1,338
Due from other funds		29,108				29,108	15,617
Operating property		1,182,895			4,066,491	5,249,386	4,289,454
Accumulated depreciation		(693,648)				(693,648)	
Amount to be provided for accrued compensation				71,417		71,417	54,501
Amount to be provided for retirement of general long-term debt				1,453,481		1,453,481	1,038,200
Total Assets	<u>3,876,061</u>	<u>727,346</u>	<u>156,713</u>	<u>1,524,898</u>	<u>4,066,491</u>	<u>7,488,440</u>	<u>9,321,173</u>
LIABILITIES AND FUND EQUITIES							
Liabilities:							
Amounts held in escrow	11,189					11,189	13,656
Accrued compensated absences	39,517			71,417		110,934	103,497
Deferred compensation payable						0	437,939
Deferred revenue	266,791					266,791	263,560
Due to other funds	29,108					29,108	15,617
Bonds payable				1,453,481		1,453,481	1,038,200
Total Liabilities	<u>346,605</u>	<u>0</u>	<u>0</u>	<u>1,524,898</u>	<u>0</u>	<u>1,871,503</u>	<u>1,872,469</u>
Fund Equity:							
Investment in general fixed assets					4,066,491	4,066,491	3,828,614
Contributed capital		102,224				102,224	53,988
Retained Earnings:							
Unreserved		625,122	33,580			658,702	682,914
Fund Balances:							
Reserved for endowments			97,299			97,299	97,299
Reserved for capital improvements	1,559,894					1,559,894	1,062,790
Unreserved:							
Designated	224,431		25,834			250,265	161,520
Undesignated	1,745,131					1,745,131	1,561,579
Total Fund Equity	<u>3,529,456</u>	<u>727,346</u>	<u>156,713</u>	<u>0</u>	<u>4,066,491</u>	<u>8,480,006</u>	<u>7,448,704</u>
Total Liabilities and Fund Equity	<u>3,876,061</u>	<u>727,346</u>	<u>156,713</u>	<u>1,524,898</u>	<u>4,066,491</u>	<u>10,351,509</u>	<u>9,321,173</u>

Exhibit 2

TOWN OF GRAY, MAINE
Combined Statement of Revenues, Expenditures, and
Changes in Fund Equity All Governmental Fund Types
For the Fiscal Year Ended June 30, 1998

	Governmental		Fiduciary		Totals	
	Fund Types		Fund Types		(Memorandum Only)	
	General	Expendable	Trust		1998	1997
Revenues:						
Taxes	\$ 6,092,117	\$	\$	\$ 6,092,117	\$ 5,644,502	
Licenses and permits	46,309			46,309	47,245	
Intergovernmental revenues	669,843			669,843	473,742	
Charges for services	165,110			165,110	116,688	
Interest	155,908	1,580		157,488	151,122	
Other	43,197			43,197	51,552	
Total Revenues	7,172,484	1,580		7,174,064	6,484,851	
Expenditures:						
General government	559,312			559,312	524,636	
Protection	405,046			405,046	354,607	
Public works	1,133,669			1,133,669	900,272	
Recreation	115,762			115,762	97,666	
County tax	275,927			275,927	271,033	
Education	3,513,462			3,513,462	3,269,098	
Other	487,148	1,871		489,019	308,772	
Tax abatements	3,500			3,500	4,048	
Debt service	179,679			179,679	173,697	
Capital outlay	213,672			213,672	912,270	
Tax increment financing	35,339			35,339		
Total Expenditures	6,922,516	1,871		6,924,387	6,816,099	
Excess of Revenues Over (Under) Expenditures	249,968	(291)		249,677	(331,248)	
Other Financing Sources (Uses)						
Debt issuance proceeds	516,681			516,681		
Total Other Financing Sources (Uses)	516,681	0		516,681	0	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	766,649	(291)		766,358	(331,248)	
Fund Equities - July 1	2,762,807	33,871		2,796,678	3,127,926	
Fund Equities - June 30	\$ 3,529,456	\$ 33,580		\$ 3,563,036	\$ 2,796,678	

Exhibit 3

TOWN OF GRAY, MAINE
Statement of Revenues, Expenditures, and
Changes in Fund Equity - All Budgeted Governmental Funds (General Fund)
Year Ended June 30, 1998

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 5,980,292	\$ 6,092,117	\$ 111,825
Licenses and permits	27,950	46,309	18,359
Intergovernmental revenues	513,253	669,843	156,590
Charges for services	93,523	165,110	71,587
Interest	110,000	155,908	45,908
Other	13,500	43,197	29,697
Total Revenues	6,738,518	7,172,484	433,966
Expenditures:			
General government	581,240	559,312	21,928
Protection	422,125	405,046	17,079
Public works	1,157,850	1,133,669	24,181
Recreation	115,997	115,762	235
County tax	275,927	275,927	0
Education	3,513,462	3,513,462	0
Other	404,128	487,148	(83,020)
Tax abatements	3,500	3,500	0
Debt service	181,589	179,679	1,910
Capital outlay	145,500	213,672	(68,172)
Tax increment financing	37,200	35,339	1,861
Total Expenditures	6,838,518	6,922,516	(83,998)
Excess of Revenues Over (Under) Expenditures	(100,000)	249,968	349,968
Other Financing Sources (Uses)			
Debt issuance proceeds	516,681	516,681	0
Total Other Financing Sources (Uses)	516,681	516,681	0
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	416,681	766,649	349,968
Fund Equities - July 1	2,762,807	2,762,807	0
Fund Equities - June 30	\$ 3,179,488	\$ 3,529,456	\$ 349,968

The accompanying notes to the financial statements are an integral part of this statement.

Exhibit 4

TOWN OF GRAY, MAINE
Combining Statement of Revenues, Expenses, and Changes in
Retained Earning
Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1998

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1998	1997
Operating Revenues:				
Charges for services	\$ 154,736	\$	\$ 154,736	\$ 136,873
Interest and penalties		6,676	6,676	7,461
Miscellaneous	9,502		9,502	
Total Operating Revenues	164,238	6,676	170,914	144,334
Operating Expenses:				
Maintenance	70,859		70,859	55,531
Depreciation	77,542		77,542	74,267
Cemeteries and scholarships		3,924	3,924	3,872
Total Operating Expenses	148,401	3,924	152,325	133,670
Operating Income	15,837	2,752	18,589	10,664
Nonoperating Revenues (Expenses):				
Interest	8,478		8,478	12,171
Net Income	24,315	2,752	27,067	22,835
Retained Earnings - July 1	703,031	120,381	823,412	800,577
Retained Earnings - June 30	\$ 727,346	\$ 123,133	\$ 850,479	\$ 823,412

Exhibit 5

TOWN OF GRAY, MAINE
Combined Statement of Revenues, Expenses, and Changes in
Retained Earning
Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1998

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1998	1997
Cash flows from operating activities:				
Net income	\$ 24,315	\$ 2,752	\$ 27,067	\$ 22,835
Adjustments to reconcile net income to cash provided by operating activities:				
Change in due to from other fund	(13,492)		(13,492)	(12,222)
Depreciation	77,542		77,542	74,267
Net cash provided by operating activities	88,365	2,752	91,117	84,880
Cash flows from capital and related financing activities:				
Acquisition of fixed assets	(105,948)		(105,948)	(120,397)
Net cash used in capital and related financing activities	(105,948)	0	(105,948)	(120,397)
Net increase (decrease) in cash	(17,583)	2,752	(14,831)	(35,517)
Retained Earnings - July 1	226,574	120,381	346,955	382,472
Retained Earnings - June 30	\$ 208,991	\$ 123,133	\$ 332,124	\$ 346,955

Schedule 4

TOWN OF GRAY, MAINE
Combining Balance Sheet - Trust Fund Types
June 30, 1998

	ASSETS	Nonexpendable	Expendable	Totals	
		Trust Funds	Trust Funds	1998	1997
Cash		\$ 33,580	\$ 123,133	\$ 156,713	\$ 154,252
Total Assets		<u>33,580</u>	<u>123,133</u>	<u>156,713</u>	<u>154,252</u>
LIABILITIES AND FUND					
Fund Equity:					
Fund Balances:					
Reserved for			97,299	97,299	97,299
Unreserved:					
Undesignated		33,580	25,834	59,414	56,953
Total Fund Equity		<u>33,580</u>	<u>123,133</u>	<u>156,713</u>	<u>154,252</u>
Total Liabilities and Fund		<u>33,580</u>	<u>123,133</u>	<u>156,713</u>	<u>154,252</u>

Schedule 5

TOWN OF GRAY, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Equities
Year ended June 30, 1998

	Fund Balances Beginning of Year			Interest Earned	Contribution	Expended	Fund Balances Beginning of Year	
	Principal	Unexpended Income					Principal	Unexpended Income
Expendable trust funds:								
Helen Frank Cemetery Trust	\$	\$ 33,871	\$ 1,580	\$	\$ 1,871	\$	\$	\$ 33,580
Nonexpendable trust funds:								
Pennell	25,030	7,700	1,580		619	25,030	8,661	
Cemetery	22,798	2,147	1,189		818	22,798	2,518	
C. Baker School	14,276	5,051	963		400	14,276	5,614	
George Doughty	10,000	1,193	522		620	10,000	1,095	
Stimson	7,000	2,260	448		144	7,000	2,564	
Monument and Christian Temple	462	1,186	81			462	1,267	
Common School	1,300	383	80		72	1,300	391	
Grange Scholarship	16,433	3,162	1,814		1,250	16,433	3,726	
Total nonexpendable trust funds	<u>97,299</u>	<u>23,082</u>	<u>6,677</u>	<u>0</u>	<u>3,923</u>	<u>97,299</u>	<u>25,836</u>	
Total expendable and nonexpendable trust funds	<u>97,299</u>	<u>\$ 56,953</u>	<u>\$ 8,257</u>	<u>\$ 0</u>	<u>\$ 5,794</u>	<u>\$ 97,299</u>	<u>\$ 59,416</u>	